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TO: **ISSUE FEE DEPARTMENT**

FROM: **Michael T. Cruz**

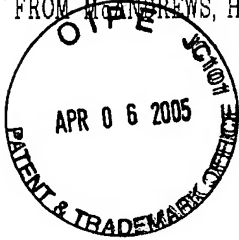
DATE: **April 6, 2005**

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Attorney Docket No.: 15264US02

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In the Application of:

A. Rofougaran et al.

Serial No.: 10/796,817

Filed: March 9, 2004

For: ADAPTIVE RADIO TRANSCEIVER
WITH FLOATING MOSFET
CAPACITORS

Examiner: M. Milord

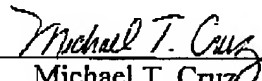
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2005.


Michael T. Cruz
Reg. No. 44,636

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper responds to the Examiner's Statement of Reasons for Allowance ("the Examiner's Statement") which is set forth in the Notice of Allowability in the above-identified application.

Appl. No. 10/796,817

Comments dated Apr. 6, 2005

REMARKS

Applicants respectfully submit that the Examiner's Statement presents only some of the reasons for allowance of the claims, and that other reasons also exist for allowing the claims such as, for example, those set forth more completely in the record as a whole. This interpretation is consistent with M.P.E.P. § 1302.14, which states that any statement of reasons for allowance "[i]s not intended to necessarily state all the reasons for allowance or all the details why claims are allowed and should not be written to specifically or impliedly state all the reasons for allowance are set forth."

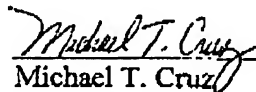
Finally, Applicants agree with the Examiner that claims 12-73 are allowable in view of all of the references made of record, either alone or in combination. However, Applicants do not necessarily agree or disagree with the Examiner's characterization of those references. In closing, Applicants reserve the right to argue its own characterization if that need arises in the future.

If the Examiner has questions, or if Applicants can be of assistance, the Examiner is invited and encouraged to contact Applicants' representative at the below-listed telephone number.

The Commissioner is hereby authorized to charge additional fees or credit overpayments to the deposit account of McAndrews, Held & Malloy, Account No. 13-0017.

Dated: April 6, 2005

Respectfully submitted,



Michael T. Cruz

Reg. No. 44,636

Attorney for Applicants

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